

EXHIBIT J

**HISTORICAL CONSOLIDATED
BALANCE SHEETS OF THE
DEBTORS**

Historical Consolidated Balance Sheets

HISTORICAL CONSOLIDATED BALANCE SHEETS

**Lexington Precision Corporation
Lexington Precision Corporation - Consolidated
Balance Sheets**

Exhibit F.1

	In Thousands of U.S. Dollars			As of		
	12/31/2004	12/31/2005	12/31/2006	12/31/2007	12/31/2008	7/31/2009
1 Cash and Marketable Securities	\$ 13,377	\$ 10,640	\$ 33	\$ 425	\$ 5,576	\$ 3,929
2 Accounts Receivable	7,519	6,354	6,980	7,268	5,198	6,125
3 Inventories	1,349	366	759	689	8,083	6,070
4 Prepaid Expenses and Other Current Assets	1,080	1,028	374	98	2,049	2,137
5 Deferred Income Taxes	0	254	101	10	98	0
6 Current Assets of Discontinued Operations	23,350	18,652	16,480	17,451	21,021	18,291
7 Total Current Assets						
8 Land	1,829	1,638	1,655	1,696	2,134	2,174
9 Buildings	13,096	11,016	11,052	11,045	11,048	11,068
10 Machinery and Equipment	83,183	84,971	86,210	85,443	86,583	84,354
11 Less: Accumulated Depreciation	(68,388)	(73,085)	(78,329)	(80,805)	(84,556)	(83,705)
12 Net Plant and Equipment	29,720	24,540	20,598	17,379	15,189	13,891
13 Plant and Equipment of Discontinued Operations						
14 Goodwill	7,623	7,623	7,623	7,623	7,623	7,623
15 Deferred Financing Expenses	2,174	1,311	0	37	0	0
16 Other Assets	862	1,051	950	576	590	495
17 Total Other Assets	10,659	9,985	8,573	8,236	8,213	8,118
18 Total Assets	\$ 63,729	\$ 54,651	\$ 47,059	\$ 44,404	\$ 45,654	\$ 41,468
19 Accounts Payable	\$ 8,422	\$ 7,974	\$ 5,301	\$ 5,020	\$ 7,147	\$ 7,043
20 Accrued Income Taxes	(15)	(44)	(39)	(43)	5	25
21 Accrued Interest Expense	975	849	2,130	7,954	13,421	16,664
22 Accrued Operating Expenses	4,334	4,333	3,436	3,542	3,685	3,437
23 Short-Term Debt	14,667	11,979	8,369	10,632	18,219	18,219
24 Current Portion of Long-Term Debt	4,749	14,025	61,332	58,454	55,156	53,893
25 Deferred Gain on Repurchase of Debt	0	0	0	0	0	0
26 Current Liabilities of Discontinued Operations						
27 Total Current Liabilities	33,132	39,601	80,750	85,800	97,888	99,606
28 Long-Term Debt, Net of Current Portion	58,949	41,545	406	5	0	0
29 Long-Term Portion of Post-Retirement Obligation	188	181	182	170	170	151
30 Other Long-Term Liabilities	182	86	180	176	144	203
31 Intercompany Payables, Due To (From)	(11,937)	(6,134)	(5,842)	(5,904)	(5,939)	(4,621)
32 Deferred Income Taxes	1,090	1,028	374	98	98	0
33 Total Long-Term Liabilities	48,472	38,706	(4,700)	(5,455)	(5,527)	(4,267)
34 Total Liabilities						
35 Common Stock	1,233	1,233	1,235	1,238	1,242	1,245
36 Additional Paid-in Capital	13,169	13,169	13,181	13,187	13,197	13,202
37 Accumulated Deficit	(32,277)	(36,059)	(43,407)	(50,366)	(61,146)	(68,318)
38 Total Shareholders' Equity (Deficit)	(17,875)	(21,656)	(28,981)	(35,941)	(46,707)	(53,871)
39 Total Liabilities & Stockholders' Equity	\$ 63,728	\$ 54,651	\$ 47,059	\$ 44,404	\$ 45,654	\$ 41,468

Source: Internal financial statements

Note: Consolidated statement reflects the Rubber Group and Corporate